

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re : **Chapter 11 Case No.**
: **LEHMAN BROTHERS HOLDINGS INC., et al.,** : **08-13555 (JMP)**
: **Debtors.** : **(Jointly Administered)**
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**SECOND SUPPLEMENTAL ORDER
GRANTING THREE HUNDRED TWENTY-NINTH
OMNIBUS OBJECTION TO CLAIMS (MISCLASSIFIED CLAIMS)**

Upon the three hundred twenty-ninth omnibus objection to Claims, dated July 10, 2012 (the “Three Hundred Twenty-Ninth Omnibus Objection to Claims”),¹ of Lehman Brothers Holdings Inc. (“LBHI” and the “Plan Administrator”), as Plan Administrator under the Modified Third Amended Joint Chapter 11 Plan of Lehman Brothers Holdings Inc. and Its Affiliated Debtors (the “Plan”) in accordance with Rule 3007(d) of the Federal Rules of Bankruptcy Procedure and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim [Docket No. 6664], seeking to reclassify Misclassified Claims as unsecured claims, all as more fully described in the Three Hundred Twenty-Ninth Omnibus Objection to Claims; and due and proper notice of the Three Hundred Twenty-Ninth Omnibus Objection to Claims having been provided to: (i) each claimant listed on Exhibit A; (ii) the U.S. Trustee; (iii) the Securities and Exchange Commission; (iv) the Internal Revenue Service; and (v) the United States Attorney for the Southern District of New York, and (vi) all other parties entitled to notice in accordance with the procedures set forth in the second amended order

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Three Hundred Twenty-Ninth Omnibus Objection to Claims.

entered on June 17, 2010 governing case management and administrative procedures for these cases [Docket No. 9635], and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief sought in the Three Hundred Twenty-Ninth Omnibus Objection to Claims is in the best interests of the Chapter 11 Entities, their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the Three Hundred Twenty-Ninth Omnibus Objection to Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the relief requested in the Three Hundred Twenty-Ninth Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that the Mischaracterized Claims listed on Exhibit 1 annexed hereto are reclassified as priority claims up to the 507(a)(4) Cap and as general unsecured claims for all amounts in excess of the 507(a)(4) Cap, in each case as indicated in Exhibit 1; and it is further

ORDERED that the Excess Priority Portion of each other Misclassified Claim listed on Exhibit 1 annexed hereto is hereby reclassified as a general unsecured nonpriority claim, in each case as indicated in Exhibit 1; and it is further

ORDERED that the Court-appointed claims agent is authorized and directed to reclassify the Misclassified Claims (including the Mischaracterized Claims) pursuant to this Order; and it is further

ORDERED that all of the Chapter 11 Estates' rights to object to the Misclassified Claims (including the Mischaracterized Claims) listed on Exhibit 1 on any other grounds are reserved in full and unaltered by this Order; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on any claims listed on Exhibit A annexed to the Three Hundred Twenty-Ninth Omnibus Objection to Claims that is not listed on Exhibit 1 annexed hereto; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: New York, New York
November 28, 2012

s/ James M. Peck
Honorable James M. Peck
United States Bankruptcy Judge